

bsi.

Opinion Statement



Greenhouse Gas Emissions Verification Opinion Statement

This is to verify that: Wafer Works Corporation
No.100
Longyuan 1st Rd.
Longtan Dist.
Taoyuan City 325002
Taiwan

合晶科技股份有限公司龍潭廠
臺灣
桃園市
龍潭區
龍園一路 100 號
325002

Holds Statement No: GHGEV 803053

Verification opinion statement

As a result of carrying out verification and validation procedures in accordance with ISO 14064-3:2019, it is the statement for mixed engagement including reasonable assurance for verification activity as well as validation and agreed-upon procedures (AUP) contains the following:

- The Greenhouse Gas Emissions with Wafer Works Corporation for the period from 2023-01-01 to 2023-12-31 was verified and validated.
- The verified organization-level greenhouse gas emissions include direct greenhouse gas emissions 2,345.1531 tonnes of CO₂ equivalent and indirect greenhouse gas emissions from imported energy 41,519.0165 tonnes of CO₂ equivalent.
- Wafer Works Corporation has defined and explained its own process and pre-determined criteria for significance of indirect Greenhouse Gas Emissions and quantify and report these identified significant emissions accordingly.

For and on behalf of BSI:

Managing Director BSI Taiwan, Peter Pu

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The British Standards Institution is independent to the above named client and has no financial interest in the above named client. This Opinion Statement has been prepared for the above named client only for the purposes of verifying its statements relating to its carbon emissions more particularly described in the scope. It was not prepared for any other purpose. The British Standards Institution will not, in providing this Opinion Statement, accept or assume responsibility (legal or otherwise) or accept liability for or in connection with any other purpose for which it may be used or to any person by whom the Opinion Statement may be read. This Opinion Statement is prepared on the basis of review by The British Standards Institution of information presented to it by the above named client. The review does not extend beyond such information and is solely based on it. In performing such review, The British Standards Institution has assumed that all such information is complete and accurate. Any queries that may arise by virtue of this Opinion Statement or matters relating to it should be addressed to the above name client only.

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The Greenhouse Gas Emissions Verification activities are based on reasonable level of assurance:

- The data and information of greenhouse gas emissions are based on historical in nature, and no material misstatements for the period from 2023-01-01 to 2023-12-31 Greenhouse Gas Emissions calculation were revealed.
- Data quality was considered acceptable in meeting the principles as set out in ISO 14064-1:2018.
- The emission factor for electricity for the year 2023 is not published by Taiwan government so far, the emission factor used for electricity is 0.495 kilograms of Carbon Dioxide equivalent per kWh instead which may potentially result in different Greenhouse Gas Emission estimates.

EMISSIONS		Notes	tonnes CO ₂ e
Category 1: Direct GHG emissions and removals			2,345.1531
1.1	Stationary combustion		5.6268
1.2	Mobile combustion		27.7475
1.3	Industrial processes (anthropogenic systems)		2,230.9286
1.4	Fugitive (anthropogenic systems)		80.8502
1.5	Land use, land use change and forestry		0.0000
Direct emissions in tonnes of CO ₂ e from biomass			0.0000
Category 2: Indirect GHG emissions from imported energy			41,519.0165
2.1	Indirect emissions from imported electricity	location-based approach	41,519.0165
		Power Purchase Agreements: 22SP0121-B023001573~1692 22SP0121-B023002119~2369 22SP0121-B023003079~3204 22SP0121-B023003342~3454 22SP0121-B023003655~3758 22SP0121-B023004302~4382 22SP0121-B023004608~4638	826,000 kWh
	Indirect emissions from imported electricity	market-based approach	41,110.1465
2.2	Indirect emissions from imported energy (steam, heating, cooling and compressed air)		0.0000

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Agreed upon procedures (AUP)

- AUP are specific types of verification activities, BSI have performed the evidence-gathering procedures for the period from 2023-01-01 to 2023-12-31
- BSI do not express any assurance on the GHG emissions, removals and storage in listed below.

EMISSIONS		Notes	AUP Item(s)	tonnes CO ₂ e
Category 3: Indirect GHG emissions from transportation				3,578.6343
3.1	Emissions from upstream transport and distribution for goods	Use the Distance-based method		147.6555
3.2	Emissions from Downstream transport and distribution for goods			2,889.3379
3.3	Emissions from Employee commuting			526.8035
3.5	Emissions from Business travels	Use the Spend-based method		14.8374
Category 4: indirect GHG emissions from products used by organization				131.0827
4.3	Emissions from the disposal of solid and liquid waste	Use the waste-type-specific method		131.0827

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The direct GHG emissions and removals(cat.1) and indirect GHG emissions from imported energy emissions(cat.2) were verified in selected branches and representative offices, including but not limited to the following:

Location	Verification Information
Wafer Works Corporation No.100 Longyuan 1st Rd. Longtan Dist. Taoyuan City 325002 Taiwan 合晶科技股份有限公司龍潭廠 臺灣 桃園市 龍潭區 龍園一路 100 號 325002	The Greenhouse Gas Emissions with Wafer Works Corporation for the period from 2023-01-01 to 2023-12-31 was verified, including direct greenhouse gas emissions 2,345.1531 tonnes of CO ₂ equivalent and indirect greenhouse gas emissions from imported energy 41,519.0165 tonnes of CO ₂ equivalent.



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